

DEPARTMENT OF ENVIRONMENTAL QUALITY  
STATE OF LOUISIANA



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PROCEDURAL REPORT  
ISSUED APRIL 20, 2005

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April 7, 2005

**DEPARTMENT OF ENVIRONMENTAL QUALITY**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Environmental Quality. Our procedures included (1) a review of the department's internal controls; (2) tests of financial transactions for the period from July 1, 2003, through April 7, 2005; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2003, through April 7, 2005; and (4) a review of compliance with prior year report recommendations. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities. Specifically, we interviewed management personnel and selected departmental personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Department of Environmental Quality was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior report on the Department of Environmental Quality, dated June 25, 2003, we reported findings relating to inadequate control over revenue, insufficient controls over waste tire fee collections and disbursements, and inadequate control over movable property. These findings have been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended solely for the information and use of the department and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Steve J. Theriot, CPA  
Legislative Auditor

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